

## ABSTRACT OF THE DISCLOSURE

A gate insulating film is formed on a substrate, and electrode-constituting films 3, 4, 5, and 6 for constituting a gate electrode are sequentially formed. A silicon nitride film and a second polysilicon film are formed on the metal film, and a resist pattern is formed on the metal film. The second polysilicon film is patterned using the resist pattern as a mask, and the silicon nitride film and the electrode-constituting films are patterned using a patterned second polysilicon film as a mask. An interlayer insulating film is formed on the entire surface of the substrate, and contact holes are formed in the interlayer insulating film. After forming a polysilicon film in the contact holes, polysilicon plugs are formed by CMP using the silicon nitride film as a stopper film.